

HELM

FINANCIAL CORPORATION

505 Sansome Street, Suite 1800 • San Francisco, CA 94111

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www.hlmx.com

November 17, 2005

RECORDATION NO. 20672-17 FILED

NOV 18 '05

2-47 PM

SURFACE TRANSPORTATION BOARD



Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20006

RE: Termination of Lease of Railroad Equipment dated as of November 15, 2005 by Helm Financial Corporation ("**Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination.

In connection with the recording of the Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
505 Sansome Street, Suite 1800
San Francisco, CA 94111

Name and Address of Lessee: Saulte Ste. Marie Bridge Company
6250 North River Road, Suite 9000
Rosemont, IL 60018

Equipment: 50 Boxcars
SSAM 20000-20049

Please record this Termination as a supplemental agreement to STB Recordation No. 20672 filed on May 5, 1997 at 2:14 PM. The filing fee of \$33.00 is included in our enclosed check.

Summary: Termination of Lease of Railroad Equipment dated as of November 15, 2005 by Helm Financial Corporation for 50 boxcars, SSAM 20000-20049, to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 20672.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

TERMINATION OF LEASE OF RAILROAD EQUIPMENT

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of November 15, 2005 by **HELM FINANCIAL CORPORATION**, a California corporation ("**Lessor**").

1. **Recitals.** Lessor entered into the Lease of Railroad Equipment dated as of December 1, 1993 ("**Lease**") with **Sault Ste. Marie Bridge Company**, a Michigan corporation, with respect to the railcars described in Schedule A attached hereto ("**Units**"). The Lease is on file at the Surface Transportation Board of the Department of Transportation ("**STB**") under STB Recordation No. 20672 filed on May 5, 1997 at 2:14 PM.

The Units covered under the Lease were terminated from the Lease on July 28, 2005. The purpose of this Termination is to provide a formal termination of the Lease for filing with the STB.

2. **Termination of Lease.** Lessor hereby declares for the public record that the Lease is formally fully terminated with respect to the Units.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease of Railroad Equipment to be signed in its corporate name as of the date first above written.

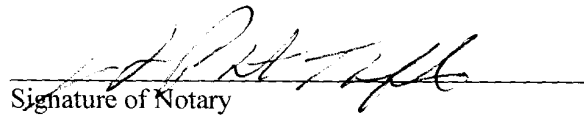
HELM FINANCIAL CORPORATION

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & Chief Financial Officer

RECORDATION NO. 20672-A FILED
NOV 18 '05 2-47 PM
SURFACE TRANSPORTATION BOARD

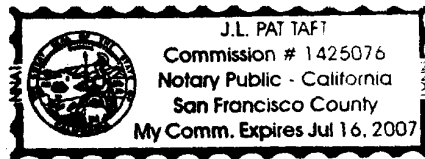
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

Subscribed and sworn to (or affirmed) before me on this 15th day of November, 2005 by Barbara W. Wilson, Senior Vice President and Chief Financial Officer of Helm Financial Corporation, personally known to me or proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.



Signature of Notary

[Notarial Seal]



**To the Termination of Net Lease Agreement
dated November 15, 2005**

Description of the Unit: Fifty (50), 100-ton, 50'6" boxcars.

Unit Mark and Numbers: SSAM 20000-20049